

# **Factors Affecting Budget Absorption of Regional Apparatus Work Units in Payakumbuh City Government with Budget Changes as Moderating Variables**

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## **Abstract**

This study aims to analyze the factors that influence the absorption of the Regional Apparatus Work Unit budget at the Payakumbuh City Government with budget changes as a moderating variable. The type of research conducted is causal associative which is quantitative. The research method uses a survey method. The population in this study is the Financial Administration Officer and treasurer in all Regional Apparatus Work Units at the Payakumbuh City Government, totaling thirty one Regional Apparatus Work Units. The entire population was used as a sample of sixty-two people. The data was processed using the Statistical Package for Social Science (SPSS) application for the results of multiple regression analysis and residual tests. The results of this study prove that simultaneously planning, administration, human resources, procurement documents, and reimbursement have a positive and significant effect on budget absorption, but partially the variables of planning, administration, human resources, procurement documents, and reimbursement have a positive effect but not significant to the budget absorption of the Regional Apparatus Work Unit at the Payakumbuh City Government. Changes in the budget as a moderating variable have a positive effect but are unable to moderate the relationship between planning, administration, human resources, procurement documents and reimbursement of the budget absorption of the Regional Apparatus Work Unit in Payakumbuh Government.

## **Keywords**

Budget Absorption, Planning, Administration, Human Resources, Procurement Documents, Change Supply Money, Budget Changes.

## **1. Introduction**

Low budget absorption is a big issue in government financial management. In almost every second half of the fiscal year, many parties argue about the low absorption capacity of the budget. Many people accuse this of contributing to the quality of public services and the difficulty of achieving economic growth targets. Budgeting has a very important role in efforts to increase budget absorption, because if done properly it will facilitate the implementation of the budget (BPKP, 2011). Data from the Payakumbuh City Regional Finance Agency for the realization of the Payakumbuh City Government budget in 2021 based on the budget absorption of each Regional Apparatus Work Unit from 31 SKPD can be seen as many as 18 Regional Apparatus Work Unit have budget absorption capacity above 90%, 11 Regional Apparatus Work Unit above 80 %, and as many as 2 Regional Apparatus Work Unit that have budget absorption capacity below 70%.

The stipulation of the APBD Amendment is set in October every year, this of course has the effect of disrupting the budget planning that has been prepared in the previous year. The time interval between budget changes and the end of the current budget year which is only 3 months or less will make SKPDs experiencing budget changes/shifts race against time and activities that must be completed. The researcher chose the scope and object of research of the Regional Apparatus Work Unit (SKPD) in the Payakumbuh City Government for the following reasons: First, there is a potential delay in budget absorption at the end of the fiscal year marked by the ratification of budget changes that are still late, namely in the fourth quarter which resulted in the Regional Apparatus Work Unit (SKPD) seems to be in a hurry in realizing its budget. Second, the absorption of the budget in SKPD is not all maximal, at 41.93% the budget absorption is still minimal because it has not been able to realize 90%. Third, the selection of the object of this research is related to data accessibility, the authors feel confident that they will easily obtain primary data because they serve in the Payakumbuh City Government.

### **1.1 Objectives**

The aims of this research are as follows:

1. To find out and analyze the influence of planning on the absorption of the SKPD budget in the Payakumbuh City Regional Government.
2. To find out and analyze the influence of the administration on the absorption of the SKPD budget in the Payakumbuh City Government.

3. To find out and analyze the influence of human resources (HR) on the absorption of the SKPD budget in the Payakumbuh City Government.
4. To find out and analyze the effect of procurement documents on the absorption of the SKPD budget in the Payakumbuh City Government.
5. To find out and analyze the effect of changing the supply of money (GU) on the absorption of the SKPD budget in the Payakumbuh City Government.
6. To find out and analyze whether budget changes moderate the relationship between planning and the absorption of the SKPD budget in the Payakumbuh City Government.
7. To find out and analyze whether budget changes moderate the relationship between administration and the absorption of the SKPD budget in the Payakumbuh City Government.
8. To find out and analyze whether budget changes moderate the relationship between human resources (HR) and the absorption of the SKPD budget in the Payakumbuh City Government.
9. To find out and analyze whether budget changes moderate the relationship between procurement documents and the absorption of the SKPD budget in the Payakumbuh City Government.
10. To find out and analyze whether budget changes moderate the relationship between replacement money supply (GU) with the absorption of the SKPD budget in the Payakumbuh City Government.

## **2. Literature Review**

According to Munandar (2012: 1), the budget is a plan that is compiled systematically, which includes all company activities, which are expressed in monetary units and are valid for a certain long term (period) to come.

According to Halim (2014: 84), budget absorption is the achievement of an estimate to be achieved during a certain period of time viewed at a certain time (the realization of the budget) (Halim (2014: 84))

Budget planning is a forward analysis and decision-making activity to determine the desired level of performance in the future.

According to (Siagian, 2002), day-to-day administration is often equated with administration, namely in the form of recording, collecting and storing activities or results of activities to assist leaders in making decisions. Administration is a whole series of processes of cooperation between several people based on the principle of rationality to achieve predetermined goals.

Human resources are people who work within an organization (also called personnel, labor, workers or employees)

Based on Presidential Regulation (PERPRES) No. 12 of 2021 concerning Amendments to Presidential Regulation Number 16 of 2018 concerning Government Procurement of Goods/Services, the types of procurement documents consist of other goods/services procurement documents, and consulting services procurement documents.

According to (Amir, 2013), Inventory Money (UP) is a work advance with a certain amount that is recycled (revolving) given to the expenditure treasurer only to finance daily office operational activities which cannot be made with direct payments.

According to (Anessi-Pessina, 2012), Budget Change is a revision process carried out by the government in updating its budget in the fiscal year of implementation, so that it has a major impact on expenditure allocation.

## **3. Methods**

This research is a survey research with the entire population coverage. Survey is a primary data collection method by giving questions to individual respondents using questionnaires and is quantitative in nature.

The questionnaire was submitted directly by the researcher to all PPK-SKPD and SKPD treasurers in the Payakumbuh City Government environment which became the research sample totaling 62 people by conducting face-to-face / communication via whatsapp (WA). The form of the questionnaire distributed is a closed type of questionnaire in the form of a print out / goggle form.

The population in this study were all PPK (Financial Administration Officers) and SKPD treasurers in all SKPD within the Payakumbuh City Government, totaling 31 SKPD.

The variables used in this study consist of the dependent variable (the dependent variable) which is the variable that is the main concern of the researcher, the independent variable (the independent variable) is the variable that affects the dependent variable, and the moderating variable is the independent variable that will strengthen or weaken the relationship between the variables. other independent on the dependent variable.

The measurement of variables in this study is by using attitude measurement with the Likert method with an interval measurement scale using five scoring points, namely with a score of 1 to 5, where a score of 5 (SS = Strongly Agree), score 4 (S = Agree), score 3 (KS = Disagree), score 2 (TS = Disagree) and score 1 (STS = Strongly Disagree)

The method of data analysis in this study is multiple regression analysis (Multiple Regression Analysis) and residual test for moderating variables. The research data was processed using the Statistical Package for Social Science (SPSS) program.

Multiple regression analysis intends to estimate how the condition of the dependent variable is when it is associated with two or more independent variables. To test the moderating variable was selected using the residual test.

The second hypothesis uses multiple regression linear analysis with moderating variables. (Ghozali, 2013) states that the moderating variable is an independent variable that will strengthen or weaken the relationship between other independent variables on the dependent variable. Testing the moderating variable in this study used the residual test. Residual test can show whether a variable can be said to be a moderating variable or not. If the result of the residual test of a variable has a significance coefficient of less than 0.05, which means it is significant and has a negative value, then this variable can be used as a moderating variable

1. Data Quality Test
  - ✓ Validity test : The data validity test was carried out to detect whether there were questions on the questionnaire that had to be discarded/exchanged because they were considered irrelevant (Umar, 2009)
  - ✓ Reability test : Respondents' answers to questions are said to be reliable if each question is answered consistently
2. Classic assumption test
  - ✓ Normality test : The normality test of the data uses the Kolmogorov-Smirnov test, namely by comparing the probability with a certain level of significance, namely:
    - a. Significant value or probability < 0.05, then the data distribution is not normal.
    - b. Significant value or probability > 0.05, then the data distribution is normal.
  - ✓ Multicollinearity Test : Multicollinearity testing was carried out using Variance Inflation Factor (VIF) and tolerance. The value that is commonly used to indicate the absence of multicollinearity is the tolerance value must be 0.10 or equal to the Variance Inflation Factor (VIF) value of each variable 10
  - ✓ Heteroscedasticity Test : According to (Ghozali, 2013), the heteroscedasticity test aims to test whether in a regression model there is an inequality of variance from the residual of one observation to another observation. If the variance from the residual of one observation to another observation remains, it is called homoscedasticity, and if it is different it is called heteroscedasticity. A good regression model is one with homoscedasticity or no heteroscedasticity.
3. Research Hypothesis Test
  - ✓ Coefficient of Determination ( $R^2$ ) :The coefficient of determination ( $R^2$ ) is used to measure how far the model's ability to explain the variation of the dependent variable is. The value of the coefficient of determination is between zero and one. A small value of  $R^2$  means that the ability of the independent variables in explaining the variation of the dependent variable is very limited. A value close to one means that the independent variables provide almost all the information needed to predict the variation of the dependent variable (Ghozali, 2013)
  - ✓ F Statistic Test : The F statistic test basically shows whether all the independent variables included in the model have a simultaneous effect on the dependent variable
    - Test criteria:
    - P Value (Sig) < 0.05 = Ho (accept Ho reject H1)
    - P Value (Sig) > 0.05 = H1 (accept H1 reject Ho)
  - ✓ t statistic test : The t-statistical test basically shows how far one independent variable individually or partially can explain the variation of the dependent variable
    - Test criteria:
    - P Value (Sig) > 0.05 = Ho (accept Ho reject H1)
    - P Value (Sig) < 0.05 = H1 (accept H1 reject H0)
  - ✓ Residual Test : Testing the moderating variable with the residual test is used to overcome the tendency for high multicollinearity to occur between independent variables (Ghozali, 2013). The residual test examines the effect of deviation from a regression model by looking at the Lack of Fit (mismatch) indicated by the residual value
    - Test criteria:
    - P Value (Sig) > 0.05 and the parameter coefficient value is positive = Ho (accept Ho reject H1) and cannot moderate.
    - P Value (Sig) < 0.05 and the parameter coefficient value is negative = H1 (accept H1 reject Ho) can moderate

#### 4. Results and Discussion

This research was conducted throughout the Regional Apparatus Work Unit at the Payakumbuh City Government, The number of respondents in this study was 62 people. summary of respondent demographics as follows :

**Table. 1 Characteristics of Respondent's**

Data	Frequency	Percentage (%)
<u>Gender</u>		

Man	17	27,4%
Woman	45	72,6%
<u>Respondent Education Level</u>		
high school	7	11,3%
Diploma	21	33,9%
S1	24	38,7%
S2	10	16,1%
<u>Respondent's Educational Background</u>		
Accountancy	18	29%
Non Accounting	44	71%

From table 1 above, it can be seen that the respondents were dominated by women, 45 women with a percentage of 72.6%, the level of education was dominated by undergraduates, and for non-accounting educational backgrounds, 71% were non-accounting.

### 5.1 Validity test

The validity test is a test measuring tool in the questionnaire. Validity means the extent to which the test can measure accurately and can be justified for its correctness. By using  $\alpha = 0.05$  (5%) it is known  $r\text{-value} > r\text{-table}$ . If  $r\text{-value} < r\text{-table}$ , the questionnaire status is null. Gozali (2011) stated  $r\text{-table}$  in the statistical table (at a significance of 0.05 and two sides) with  $N = 62$ , the value obtained is 0.246.

**Table. 2 Validity test**

<b>Variabel</b>	<b>r hitung</b>	<b>r Tabel</b>	<b>Ket</b>
Absorption			
Buget (Y)			
Y1	0,429	0,246	Valid
Y2	0,753	0,246	Valid
Y3	0,727	0,246	Valid
Y4	0,809	0,246	Valid
Y5	0,465	0,246	Valid
Planning (X1)			
X1	0,782	0,246	Valid
X2	0,833	0,246	Valid
X3	0,837	0,246	Valid
X4	0,608	0,246	Valid
Administration (X2)			
X1	0,853	0,246	Valid
X2	0,661	0,246	Valid
X3	0,729	0,246	Valid
X4	0,739	0,246	Valid
Human Resources (X3)			
X1	0,437	0,246	Valid
X2	0,689	0,246	Valid
X3	0,660	0,246	Valid
X4	0,726	0,246	Valid
X5	0,784	0,246	Valid
Procurement Documents (X4)			
X1	0,718	0,246	Valid
X2	0,893	0,246	Valid
X3	0,855	0,246	Valid
X4	0,796	0,246	Valid
Changing The Supply Of Money (GU) (X5)			

X1	0,708	0,246	Valid
X2	0,623	0,246	Valid
X3	0,710	0,246	Valid
X4	0,544	0,246	Valid
Budget Change (Z)			
X1	0,310	0,246	Valid
X2	0,655	0,246	Valid
X3	0,681	0,246	Valid
X4	0,409	0,246	Valid
X5	0,669	0,246	Valid

## 5.2 Reliability Test

Reliability shows an understanding that an instrument can be trusted to be used as a data collection tool because the instrument is good. This test is carried out to determine whether the measuring instrument will get a consistent and consistent measurement if the measurement is repeated. By knowing the Cronbach's alpha value of 2 different variables. The independent variable (product, price, promotion, distribution), and the dependent variable (consumer decision), with a reliability value of 0.4 is not good. (Dwi Ratmono, 2013).

**Table. 3 Realibility Test**

Variabel	Cronbach's Alpha	Batas Reliabilitas	Ket
Planning (X1)	0,753	0,40	Reliabel
Administration (X2)	0,731	0,40	Reliabel
Human Resources (X3)	0,683	0,40	Reliabel
Procurement Documents (X4)	0,835	0,40	Reliabel
Changing The Supply Of Money (GU) (X5)	0,535	0,40	Reliabel
Budget Change (Z)	0,460	0,40	Reliabel
Absorption Budget (Y)	0,641	0,40	Reliabel

Based on table 3 above, it can be concluded that the alpha coefficient for Planning (X1) is 0.753 (> 0.40), Administration (X2) is 0.731 (> 0.40), Human Resources (X3) is 0.683 (> 0.40), Procurement Documents (X4) is 0.835 (> 0.40), Changing The Supply Of Money (GU) (X5) and distribution (X4) is 0.535 (> 0.40) Budget Change (Z) is 0,460 (>0.40) and Abosorption Budget (Y) is 0,641 (>0.40), . So it can be concluded that all research instruments are reliable, because the Cronbach alpha value is greater than the alpha coefficient value 0.40. means that the variables used are consistent and reliable.

## 5.3 Normality Test

This normality test was conducted to determine whether in the regression model, the confounding or residual variables had a normal distribution. The normality test aims to see whether the data to be analyzed is normal or not.

**Table. 4 Normality Test**

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		62
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	2,34116976
Most Extreme Differences	Absolute	,108
	Positive	,108
	Negative	-,066
Test Statistic		,108
Asymp. Sig. (2-tailed)		,071 <sup>c</sup>
a. Test distribution is Normal.		
b. Calculated from data.		

**c. Lilliefors Significance Correction.**

Based on table 4 above, it can be seen that the statistical test of normality using 1 Sample-KS shows the Asymp value. sig, (2-tailed) > (0.071 > 0.05). Thus it can be concluded that through statistical tests it is proven that the residual data is normally distributed.

### 5.4 Multicollinearity Test

The multicollinearity test aims to determine whether there is an intercorrelation (strong relationship) between the independent variables. One of the most accurate ways to detect the presence or absence of this multicollinearity symptom is to use the Tolerance and VIF (Variance Inflation Factor) methods.

The basis for taking the multicollinearity test is as follows:

1. Look at the tolerance value: if the tolerance value is greater than > 0.10, it means that there is no multicollinearity.
2. Looking at the VIF value: if the VIF value is less than <10.00, it means that there is no multicollinearity.

**Table. 5 Multicollinearity Test**

Model		Coefficients <sup>a</sup>	
		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Planning (X1)	,658	1,520
	Administration (X2)	,476	2,102
	Human Resources (X3)	,651	1,536
	Procurement Documents (X4)	,628	1,592
	Changing The Supply Of Money (GU) (X5)	,633	1,580

a. Dependent Variable: Absorption Budget (Y)

Table5 above shows that there is no multicollinearity because the tolerance value of each variable is greater than 0.1 and the Variance Inflation Factor (VIF) value of each variable is less than < 10. It can be concluded that in this model there is no problem. multicollinearity.

### 5.5 Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another observation.

The basis for taking the heteroscedasticity test is as follows:

1. If the value of Sig. > 0.05 there is no heteroscedasticity
2. If the value of Sig. < 0.05 heteroscedasticity occurs

**Table 6 Heteroscedasticity Test**

Model		Coefficients <sup>a</sup>		Standardized Coefficients	t	Sig.
		Unstandardized Coefficients				
		B	Std. Error			
1	(Constant)	3,382	1,099		3,079	,003
	Planning (X1)	,098	,091	,171	1,078	,286
	Administration (X2)	-,138	,108	-,239	-1,283	,205
	Human Resources (X3)	-,042	,069	-,097	-,607	,546
	Procurement Documents (X4)	-,033	,064	-,083	-,515	,609
	Changing The Supply Of Money (GU) (X5)	,024	,102	,038	,232	,817

a. Dependent Variable: RES\_3

From table 6, the results of the heteroscedasticity test using the Glejser test obtained the value of Sig. of each independent variable is greater than (>) the confidence level ( $\alpha$ ) of 0.05. This shows that in this regression model there is no symptom of heteroscedasticity.



## 5.5 Hypothesis Test

### a. Koefisien Determinasi ( $R^2$ )

**Table. 7 Koefisien Determinasi ( $R^2$ )**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.453 <sup>a</sup>	.206	.135	2.44345
a. Predictors: (Constant), Changing The Supply Of Money (GU) (X5), Procurement Documents (X4), Administration (X2), Planning (X1), Human Resources (X3)				
b. Dependent Variable: Y_Penyerapan Anggaran				

From table 7 above, it is known that the R Square value is 0.206, this shows the variables of planning, administration, human resources, procurement documents, change of inventory money, as the independent variable has a less strong relationship of 20.6% with the budget absorption variable as the dependent variable, Adjusted R Square value of 0.125 means that the variable of budget absorption ability as the dependent variable can only be explained by the variables of planning, administration, human resources, procurement documents, Replacement of inventory money by 20.6%, while the remaining 79.4% can be explained by other variables. outside of this research

### b. Simultaneous Test (Test F)

The F test is carried out to determine the effect of the independent variables on the dependent variable together, namely by using Fcount. F test analysis is done by comparing Fcount and Ftable. However, before comparing the F value, the level of confidence ( $1 - \alpha$ ) and the degree of freedom =  $n - (k + 1)$  must be determined so that the critical value can be determined. Alpha ( $\alpha$ ) used in this study is 0.05 with a two-sided hypothesis (2 tails).

**Table 8 Simultaneous Test (Test F)**

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	86.493	5	17.299	2.897	.021 <sup>b</sup>
	Residual	334.346	56	5.970		
	Total	420.839	61			
a. Dependent Variable: Absorption Budget (Y)						
b. Predictors: Predictors: (Constant), Changing The Supply Of Money (GU) (X5), Procurement Documents (X4), Administration (X2), Planning (X1), Human Resources (X3)						

In table 8 above, it can be seen that the F-count is 2.897 with a significant level of 0.021, therefore in the calculation of  $F_{count} > F_{table}$  ( $2.897 > 2.369$ ) and the significance level is  $0.021 < 0.05$ . This shows that  $H_0$  is rejected and  $H_a$  is accepted, which means that the independent variables consisting of (Planning, administration, human resources, Procurement Documents, Changing The Supply Of Money, ) together have a positive and significant effect on the dependent variable (Absorption Budget).

### c. Partial Test (t)

**Partial Test** (t) is used to determine whether there is a significant (significant) relationship or influence between the independent variables (Changing The Supply Of Money (GU) (X5), Procurement Documents (X4), Administration (X2), Planning (X1), Human Resources (X3)) partially on the dependent variable.

**Table. 9 Partial Test (t)**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8.710	1.969		4.424	.000
	Planning (X1)	.304	.163	.273	1.862	.068
	Administration (X2)	.074	.193	.066	.385	.702

Human Resources (X3)	.006	.124	.008	.052	.959
Procurement Documents (X4)	.095	.115	.124	.827	.412
Changing The Supply Of Money (GU) (X5)	.157	.183	.129	.859	.394
a. Dependent Variable: Absorption Budget (Y)					

Table 9 shows the results of the t test where the significant value of all variables Planning (X1), Administration (X2), Human Resources (X3), Procurement Documents (X4), Changing The Supply Of Money (GU) (X5), has a value of 0.68, 0.702, 0.959, 0.412 and 0.394 high than 0.05 so it can be concluded that independent variable have effect positively but not significantly on Absorption Budget (Y).

#### d. Residual Test

The residual test with the budget change variable as the moderating variable is intended to prove the hypothesis that this variable can moderate the relationship between planning, administration, human resources, procurement documents, and changing the supply of money variables on budget absorption.

**Table. 10 Moderating Variable Regression Test Results**

Coefficients <sup>a</sup>					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	12.167	1.222		9.957
	Planning (X1)	.191	.101	.262	1.882
	Administration (X2)	.113	.120	.155	.945
	Human Resources (X3)	.154	.077	.279	1.995
	Procurement Documents (X4)	-.061	.071	-.123	.861
	Changing The Supply Of Money (GU) (X5)	.031	.114	.039	.273
a. Dependent Variable: Z_Budget changes					

**Table. 11 Residual Test Result**

Coefficients <sup>a</sup>					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	2.072	.556		3.723
	Absorption Budget (Y)	-.057	.037	-.196	1.550
a. Dependent Variable: ABRES					

Table 10 and 11 shows the results of the residual test where the significant value of all variables Planning (X1), Administration (X2), Human Resources (X3), Procurement Documents (X4), Changing The Supply Of Money (GU) (X5), has a value of 0.65, 0.349, 0.051, 0.393 and 0.786 and Absorption Budget (Y) has a value 0.127 high than 0.05 so it can be concluded that the variable of budget changes is a moderating variable that cannot strengthen the relationship between variables Planning (X1), Administration (X2), Human Resources (X3), Procurement Documents (X4), Changing The Supply Of Money (GU) (X5) on the absorption budget (Y).

## 6. Conclusion

Based on the results of this study, several conclusions were obtained which are briefly presented as follows. Based on the F test, the independent variables consisting of (Planning, Administration, Human Resources, Procurement Documents, Changing The Supply Of Money) simultaneously or jointly have a positive and significant effect on the dependent variable (Budget Absorption). From the results of the partial test (t test), the significant values of all independent variables (Planning, Administration, Human Resources, Procurement Documents, Changing The Supply Of Money) have a positive but not significant effect on budget absorption. While the variable of budget change as a moderating variable is positive but is not able to moderate the relationship between the independent variables (Planning, Administration, Human Resources, Procurement Documents, Changing The Supply Of Money) and the dependent variable (budget absorption).

In testing the coefficient of determination ( $R^2$ ) the value of 0.206 is obtained, meaning that as much as 20.6% the effect of the independent variables (Planning, Administration, Human Resources, Procurement Documents, Change Inventory



Money) on the dependent variable (budget absorption) and the remaining 79.4% influenced by other variables outside of this study.

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